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WHAT IS CLAIMED IS:

1. A method of forming a gate electrode for a Fin Field Effect Transistor (FinFET), comprising:

forming a first layer over a fin;

forming an etch stop layer over the first layer;

applying an anti-reflective coating to the etch stop layer;

forming a photo-resist layer in a gate pattern over the anti-relective coating;

etching the anti-reflective coating; and

etching the etch stop layer and the first layer to form the gate electrode in the first layer in a shape corresponding to the gate pattern.

- The method of claim 1, further comprising:
 removing the photo-resist layer subsequent to etching the etch stop layer and the first layer.
- 3. The method of claim 1, wherein the first layer comprises polysilicon.
- 4. The method of claim 1, wherein the etch stop layer comprises Ti.
- 5. The method of claim 1, wherein the etch stop layer comprises TiN.
- 6. The method of claim 1, wherein the anti-reflective coating comprises SiN.
- 7. The method of claim, wherein etching the anti-reflective coating comprises: etching the anti-reflective coating using CF₄/Ar.